

## 2017 TAX BURDENS

**Table 3.4. Income tax, 2017**  
As % of gross wage earnings, by family-type and wage level

	Single no ch 67 (% AW)	Single no ch 100 (% AW)	Single no ch 167 (% AW)	Single 2 ch 67 (% AW)	Married 2 ch 100-0 (% AW)	Married 2 ch 100-33 (% AW) <sup>2</sup>	Married 2 ch 100-67 (% AW) <sup>2</sup>	Married no ch 100-33 (% AW) <sup>2</sup>
Australia	19.1	24.4	30.1	19.1	24.4	20.0	22.3	20.0
Austria	8.9	14.4	21.4	5.7	12.2	9.6	11.6	10.2
Belgium	19.3	26.5	34.2	13.9	14.9	19.1	22.2	21.0
Canada	11.8	15.4	21.4	3.5	10.6	12.5	14.0	12.5
Chile	0.0	0.0	1.3	0.0	0.0	0.0	0.0	0.0
Czech Republic	9.7	13.1	15.9	-8.7	-6.2	0.6	4.3	9.9
Denmark	33.7	36.1	41.8	32.1	32.0	33.9	35.1	33.9
Estonia	15.3	16.8	17.9	11.6	11.4	13.4	14.7	15.3
Finland	13.5	20.9	28.4	12.8	20.8	15.8	17.7	15.8
France	11.0	14.8	21.0	7.9	7.9	7.9	11.1	11.6
Germany	14.2	19.1	27.6	-2.3	1.2	6.8	11.1	14.1
Greece	4.9	10.0	17.0	4.2	10.5	7.9	8.5	8.2
Hungary	15.0	15.0	15.0	0.0	4.9	7.4	9.0	15.0
Iceland	24.8	28.3	33.9	24.8	21.2	24.7	26.9	24.7
Ireland	8.5	15.4	27.3	2.1	6.4	8.6	11.8	8.6
Israel <sup>1</sup>	5.1	9.7	17.3	-2.7	9.7	7.3	5.8	7.3
Italy	12.5	21.7	29.7	4.9	14.9	11.6	15.1	15.1
Japan	6.2	7.9	12.9	6.2	6.5	6.9	7.2	6.9
Korea	2.6	6.1	11.2	0.3	3.8	3.3	3.5	4.6
Latvia	17.7	18.9	19.7	4.4	10.0	11.0	13.1	17.7
Luxembourg	8.2	16.7	24.9	0.8	5.7	6.9	11.0	6.9
Mexico	3.5	9.8	14.3	3.5	9.8	5.6	7.3	5.6
Netherlands	6.7	17.3	28.1	4.7	16.8	12.9	12.2	13.6
New Zealand	13.7	18.1	23.8	15.0	18.1	16.7	16.9	16.7
Norway	16.0	19.4	25.9	12.7	18.4	16.3	18.0	16.3
Poland	6.4	7.2	7.9	-1.9	1.6	3.1	4.2	6.4
Portugal	10.6	16.5	23.1	0.6	4.5	5.4	10.1	10.4
Slovak Republic	7.0	10.1	12.7	0.3	-0.7	4.2	6.2	7.6
Slovenia	8.3	11.6	15.6	1.9	3.3	4.0	6.5	8.8
Spain	10.2	14.7	20.5	-4.8	7.5	9.7	10.7	11.1
Sweden	15.3	18.0	31.6	15.3	18.0	15.8	16.9	15.8
Switzerland	7.8	10.7	15.5	2.1	4.2	5.7	8.0	8.4
Turkey	9.4	12.9	17.2	7.7	10.9	9.2	10.8	10.1
United Kingdom	11.0	14.0	22.3	-0.8	13.4	10.9	12.8	10.9
United States	15.4	18.4	23.7	-2.5	6.5	10.3	12.6	15.4
<i>Unweighted average</i>								
<b>OECD-Average</b>	<b>11.5</b>	<b>15.7</b>	<b>21.5</b>	<b>5.6</b>	<b>10.2</b>	<b>10.4</b>	<b>12.3</b>	<b>12.5</b>
<b>OECD-EU 22</b>	<b>12.2</b>	<b>16.8</b>	<b>22.9</b>	<b>4.8</b>	<b>9.6</b>	<b>10.3</b>	<b>12.5</b>	<b>13.1</b>

Note: ch = children

1. Information on data for Israel: <http://oe.cd/israel-disclaimer>.
2. Two-earner family.